



**APPLICATION FOR
BIOMASS RESOURCE CREDIT**

Name(s) As Shown On Tax Return				SSN or FEIN
Mailing Address				Contact Person
Street				Contact Person's Title
City	County	State	Zip	Telephone Number
Physical Address				Alternate Telephone Number
Street				Email
City	County	State	Zip	

1. What is the date of completion for installation of equipment used to create energy from a fuel from one or more biomass resources? Provide documentation.

2. Name of facility where equipment has been installed (Apply separately for each facility.)

Location of facility _____

City, if applicable County ZIP

3. Name of equipment manufacturer _____

Address of manufacturer _____

Expected life of equipment (in years) _____

Warranty period _____

Name and type of equipment _____

Cost of equipment \$ _____

Cost of shipping \$ _____

4. Other relevant costs \$ _____

TOTAL COSTS \$ _____

Name of company installing the equipment _____

Address of installer _____

Cost of labor and installation \$ _____

5. For electricity production, what is the capacity of the system (MW)? _____

How many kWh will be produced per year on average? _____

For thermal energy, what is the capacity of the system (therms)? How many therms will the system produce? _____

How many decatherms will the system produce per year on average? _____

For any equipment displacing conventionally generated electricity or thermal energy, how many units of energy is it displacing? _____

6. Biomass resources used to create fuel during the tax year included (Enter all percentages). Describe each category in detail, with sufficient documentation.

- _____ noncommercial wood
- _____ byproducts of wood processing
- _____ demolition debris containing wood
- _____ agriculture waste
- _____ animal waste
- _____ landfill gas or
- _____ other organic materials (Please specify in the space below.):

CAUTION: "Biomass resource" does not include fossil fuels.

7. What percentage of the fuel during the tax year was created from biomass resources? _____%; provide documentation.

NOTE: A taxpayer is not eligible for this credit unless at least 90% of the fuel was from a biomass resource.

8. Was the equipment used to create energy? _____ Yes _____ No

9. The energy generated from biomass resources was in the form of (Enter percentage if greater than 0%.):

- _____ heat _____ power _____ steam _____ electricity
- _____ other (Please specify in the space below.)

10. What is the energy used for?

For the questions above, attach documentation such as invoices, paid receipts, and spreadsheets. Be as specific as possible and attach additional pages if necessary. The S.C. Department of Revenue and S.C. Energy Office maintain the right to schedule a site visit or request additional documentation prior to approval.

I declare that the information included in this credit application is true, correct, and complete, to the best of my knowledge and belief.

Date

Signature of Taxpayer

Printed Name of Taxpayer or Officer

Title, If Applicable

Apply through one of the following methods:

1) Email a scanned PDF of TC-50A to taxtech@sctax.org

2) Express Mail:
SC Department of Revenue
Research and Forms Development
300A Outlet Pointe Blvd
Columbia, SC 29210

3) Regular Mail:
SC Department of Revenue
Research and Forms Development
Columbia, SC 29214-0019

INSTRUCTIONS

General instructions

For tax years beginning after 2007 and ending before 2020, a taxpayer may claim a nonrefundable credit against corporate income tax and/or corporate license fees under Section 12-20-50 for 25% of the costs incurred by the taxpayer for the purchase and installation of equipment used to create heat, power, steam, electricity, or another form of energy for commercial use from a fuel consisting of no less than 90% biomass resource. The credit may be claimed in the year in which the equipment is placed in service for all expenditures incurred for the purchase and installation of the equipment. A taxpayer may use up to \$650,000 of credit in a single tax year. Unused credits may be carried forward for 15 years.

If the equipment ceases to use biomass resources as its primary fuel source before the entire credit has been utilized, the taxpayer is ineligible to utilize any remaining credit until it resumes using biomass resources as its primary fuel source (at least ninety percent). The 15-year carry forward period must not be extended due to periods of noncompliance.

For credit claimed after tax year 2013, a taxpayer must submit a request for credit to the Department of Revenue by January 31st for all qualifying equipment placed in service in the previous calendar year. The Department must notify the taxpayer that it qualifies for the credit and the amount of credit allocated to the taxpayer by March 1st of that year. A taxpayer may claim the maximum amount of the credit for the tax year that contains the December 31st of the previous calendar year. The Department may require any documentation that it deems necessary to administer the credit, including, but not limited to, documentation relating to certifying the costs incurred by a taxpayer. The Department will consult with the State Energy Office or any other appropriate state and federal officials on standards for certification.

Definitions

"Biomass resource" means noncommercial wood, by-products of wood processing, demolition debris containing wood, agricultural waste, animal waste, sewage, landfill gas, and other organic materials, not including fossil fuels.

"Commercial use" means a use intended for the purpose of generating a profit.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.